

PEARSON, J.

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	CASE NO. 5:13-CR-155
)	
Plaintiff,)	
)	
v.)	<u>MEMORANDUM OPINION</u>
)	<u>ANALYZING THE SENTENCING</u>
)	<u>FACTORS SET FORTH IN 18 U.S.C.</u>
KELLY PRIGMORE,)	<u>SECTION 3553(a)</u>
)	
Defendant.)	

The Court incorporates into this memorandum, the final presentence investigation report to which there were no objections. While the Court agrees that the presentence investigation report correctly calculated the advisory guidelines range prior to acceptance of responsibility, the Court, during the sentencing hearing, exercised her discretion to reduce the total offense level by two levels for acceptance of responsibility. This variance resulted in a suggested term of incarceration of 10-16 months. The Court imposed a sentence of 1 day of incarceration followed by two years of supervised release. As Application Note 5 confirms, "[t]he sentencing judge is in a unique position to evaluate a defendant's acceptance of responsibility." Prigmore is the rare defendant who did not contest the factual basis of her conviction; she, however, maintained an intent to amend her tax returns and the good faith belief that she could do so without impunity. Her conviction has proven her wrong but not eliminated her candidacy for acceptance of responsibility.

(5:13-CR-155)

For these reasons in addition to those spoken on the record during sentencing, the undersigned maintains that the variance employed was necessary to reach the sentence imposed which is sufficient, but not greater than necessary, to comply with the purposes of 18 U.S.C. § 3553(a)(2).

IT IS SO ORDERED.

January 16, 2014
Date

/s/ Benita Y. Pearson
Benita Y. Pearson
U.S. District Judge